



सत्यमेव जयते  
Government of India  
Ministry of Communications  
Department of Telecommunications  
Office of Controller General of Communication Accounts  
NICF Campus, Ghitorni, New Delhi – 110047

No. 13-64/2020-21/BA&IT/ 4915

Dated

07.07.2026

To,

Sh. R R Balasubramanian  
AIBSNLRE Association  
Chennai - 600094

**Subject: Non- availability of Form 16 and non- reflection of Pension paid in pre-filled ITR-I- reg**

**Reference: AIBSNLREA letter no. AIBSNLREA/CHQ/2026/40 dated 29.06.2026**

Vide letter under reference on the above-cited subject, it has been requested to advise all CCAs to file Annexure II of Form 24Q in respect of all pensioners, including those from whom no tax has been deducted, so as to enable the generation and download of Form 16.

In this regard, it is submitted that Section 203AA of the Income-tax Act, 1961 provides as under:

*"The prescribed income-tax authority or the person authorised by such authority referred to in sub-section (3) of section 200 shall, within the prescribed time after the end of each financial year beginning on or after the 1st day of April, 2008, prepare and deliver to every person from whose income the tax has been deducted or in respect of whose income the tax has been paid, a statement in the prescribed form specifying the amount of tax deducted or paid and such other particulars as may be prescribed."*

Further, the CBDT, vide **Circular No. 24/2022** (F. No. 275/15/2022-IT(B)) dated **07.12.2022**, has clarified in para **4.6.5** as follows:

*"It is, however, clarified that there is no obligation to issue the TDS certificate in case tax at source is not deductible/deducted by virtue of claims of exemptions and deductions."*

In view of the above statutory provisions and the clarification issued by CBDT, there is no obligation to issue **Form 16** in cases where no tax has been deducted at source.

This is issued with approval of the Competent Authority.

Digitally signed by  
G Sandeep Kumar Goud  
Date: 07-07-2026  
15:15:56  
(G Sandeep Kumar Goud)  
Dy CGCA (P&IT)